Tuition Students
Department of Education & Early Development – Program 9

I. PROGRAM OBJECTIVES
    The objective of the Tuition Program is to provide funds to city/borough school districts for students that are in attendance but do not reside within the boundaries of the school district. This includes children who are wards of the court. For years prior to FY 94, the Tuition program also includes funds to municipal school districts that operate schools on military bases under contract with the Department of Education & Early Development.

II. PROGRAM PROCEDURES
    The Department provides funds to school districts in accordance with 4 AAC 09.030 and agreements approved by the Department concerning tuition students.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES
    A. TYPES OF SERVICES ALLOWED OR UNALLOWED
       Compliance Requirement
       Funds may be expended for the administration and operation of the district's educational program for secondary and elementary students.

       Suggested Audit Procedure
       ▪ Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program, and are authorized or not prohibited under the grant agreement and other applicable guidelines and regulations.

    B. ELIGIBILITY
       Compliance Requirement
       Eligibility of students for this program is determined by 4 AAC 09.030.

       Suggested Audit Procedure
       ▪ Review and evaluate policies and procedures for ensuring eligibility compliance.

    C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS
       There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS
    Compliance Requirement
    Annually, public school districts are required to submit the Tuition Rate
    Report, which is part of their annual audit. Student listings are due in
    November and June.

    Suggested Audit Procedures
    ▪ Review procedures for preparing reports and evaluate adequacy;
    ▪ Review reports for completeness; and
    ▪ Trace data to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS
    Compliance Requirement
    There are no special compliance requirements.

    Suggested Audit Procedure
    There are no special suggested audit procedures.

Modified 5/00